

COUNTY OF FAUQUIER, VIRGINIA

Exhibit 16

**Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances – Nonmajor Governmental Funds
Fiscal Year Ended June 30, 2005**

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	Joint Communications Fund	Parks & Recreation Fund	Library Fund	Conservation Easement Service District Fund
Revenues				
General property taxes	\$ -	\$ -	\$ -	\$ 1,338,001
Other local taxes	871,924	-	-	-
Use of money and property	-	2,803	1,394	-
Charges for services	3,055	-	-	-
Gifts and donations	-	21,343	3,705	600,000
Recovered cost	-	-	-	-
Intergovernmental:				
Commonwealth of Virginia	55,321	-	-	-
Federal Government	-	-	-	-
Total revenues	<u>930,300</u>	<u>24,146</u>	<u>5,099</u>	<u>1,938,001</u>
Expenditures				
Current:				
Public safety	1,259,650	-	-	-
Parks, recreation, and cultural	-	3,872	3,888	-
Community development	-	-	-	1,248,344
Total expenditures	<u>1,259,650</u>	<u>3,872</u>	<u>3,888</u>	<u>1,248,344</u>
Excess (deficiency) of revenue over expenditures	<u>(329,350)</u>	<u>20,274</u>	<u>1,211</u>	<u>689,657</u>
Other financing sources (uses)				
Transfers in	355,467	-	-	-
Transfers (out)	-	(10,228)	-	-
Total other financing sources (uses)	<u>355,467</u>	<u>(10,228)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	26,117	10,046	1,211	689,657
Fund balances, beginning, as restated	<u>39,287</u>	<u>109,306</u>	<u>59,899</u>	<u>11,769</u>
Fund balances, ending	<u>\$ 65,404</u>	<u>\$ 119,352</u>	<u>\$ 61,110</u>	<u>\$ 701,426</u>

Fire & Rescue Fund	Proffer Fund	Vint Hill Transportation Fund	Total Nonmajor Governmental Funds	
\$ 3,507,171	\$ -	\$ -	\$ 4,845,172	Revenues
32,480	-	-	904,404	General property taxes
-	-	3,713	7,910	Other local taxes
-	-	-	3,055	Use of money and property
-	240,420	-	865,468	Charges for services
671	-	-	671	Gifts and donations
145,267	-	-	200,588	Recovered cost
131,666	-	-	131,666	Intergovernmental:
				Commonwealth of Virginia
				Federal Government
<u>3,817,255</u>	<u>240,420</u>	<u>3,713</u>	<u>6,958,934</u>	Total revenues
				Expenditures
4,362,918	-	-	5,622,568	Current:
-	-	-	7,760	Public safety
-	-	-	1,248,344	Parks, recreation, and cultural
<u>4,362,918</u>	<u>-</u>	<u>-</u>	<u>6,878,672</u>	Community development
				Total expenditures
<u>(545,663)</u>	<u>240,420</u>	<u>3,713</u>	<u>80,262</u>	Excess (deficiency) of revenue over expenditures
				Other financing sources (uses)
227,500	-	-	582,967	Transfers in
<u>(141,836)</u>	<u>(50,000)</u>	<u>-</u>	<u>(202,064)</u>	Transfers (out)
<u>85,664</u>	<u>(50,000)</u>	<u>-</u>	<u>380,903</u>	Total other financing sources (uses)
(459,999)	190,420	3,713	461,165	Net change in fund balances
<u>1,543,859</u>	<u>92,529</u>	<u>1,758</u>	<u>1,858,407</u>	Fund balances, beginning, as restated
\$ <u>1,083,860</u>	\$ <u>282,949</u>	\$ <u>5,471</u>	\$ <u>2,319,572</u>	Fund balances, ending